

EXHIBIT C

N023215

February 14, 2008

CLA-2-87:OT:RR:NC:N1:101

CATEGORY: Classification

TARIFF NO.: 8708.30.5040

Connie Scott-Mathes, Import Services Director Allegheny Brokerage Company, Inc.

5389 C.V. Jackson Road, Suite 1 New River Valley Airport Dublin, VA 24084-2637

RE: The tariff classification of vehicle parts from Great Britain

Dear Ms. Scott-Mathes,

Per our telephone conversation on February 13, 2008, this ruling is being issued to correct Customs Ruling Number **N016668**, dated September 28, 2007. A complete, corrected ruling follows.

In your letter dated August 27, 2007, you requested a tariff classification ruling on behalf of TMD Friction, Inc. of Dublin, Virginia.

The item concerned is a Disc Brake Pad Set, which you have identified as Model 24 JM NO. The Set is composed of a black/grey asbestos pad fitted to a black metal plate; it measures approximately 7 inches in length, 2 inches in width and 1 inch in height.

The applicable classification subheading for the Disc Brake Pad Set (Model 24 JM NO) will be 8708.30.5040, Harmonized Tariff Schedule of the United States (HTSUS), which provides for "Parts ... of ... motor vehicles ... : Brakes ... parts thereof: For other vehicles: Mounted brake linings". The rate of duty will be 2.5%.

Duty rates are provided for your convenience and are subject to change. The text of the most recent Harmonized Tariff Schedule of the United States and the accompanying duty rates are provided on the World Wide Web at <http://www.usitc.gov/tata/hts/>.

This ruling is being issued under the provisions of Part 177 of the Customs Regulations (19 C.F.R. 177).

A copy of the ruling or the control number indicated above should be provided with the entry documents filed at the time this merchandise is imported. If you have any questions regarding the ruling, contact National Import Specialist Richard Laman at 646-733-3017.

Sincerely,
Robert B. Swierupski
Specialist Division

Director,

National Commodity

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